

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA

Eastern DIVISION

FILED

MAY 19 2023

PETER A. MOORE, JR., CLERK
US DISTRICT COURT, EDNC
BY _____ DEP CLK

Timothy Best)

_____)

_____)

(Enter above the full name
of the Plaintiff[s] in this
action).

vs.

Department of the)

Treasury, Internal)

Revenue Service)

_____)

(Enter above the full name of
ALL Defendant[s] in this action.
Fed.R.Civ.P.10(a) requires that
the caption of the complaint
include the names of **all** the
parties. Merely listing one
party and "et al." is insufficient.
Please attach additional sheets if
necessary).

Case No.

4:23-CV-00087-D

(To be assigned
by the Clerk of
District Court)

COMPLAINT

Plaintiff resides at: 26 E Fire Tower Road Winterville,
North Carolina 28590.

Defendant(s) name(s) and address(es), if known: Department of
the Treasury, Internal Revenue Service Kansas

CITY MO, 64999-0025.

Jurisdiction in this court is based on: Taxpayer Bill of Rights 10, Fifth Amendment and Fourteenth Amendment, due process and equal protection of law.

The acts complained of in this suit concern: Defendants Violated my rights to fair and just system, when I was not provided with my set of fundamental rights of the taxpayer bill of rights. Defendants also violated my rights to due process and equal protection of law. Before I am filing this case, I had to file a complaint IRS Operations Director which time, I had to wait 6 months to file this serious case. The complaint was filed on August 4, 2022, and I had until February 4, 2023, to file this case. This case is filed within two years of the required statute of limitation. I also sent defendants two other letters reporting the above violations. (D) cause of action, rights to be informed defendants did not promptly let me know that I had debts from 2013, 2014, 2015 up to 2022, have not provided me with my Government provided Stimulus Checks of \$600 and \$1400 for the year of 2020 and 2021, to this day at this case, 2 to 3 years.

waited 1 year to provide me with any 2020 or 2021 tax return and defendants waited six months to request form 1095, health insurance statement. (2) cause of action, right to quality service, defendants intentionally and negligently waited from the years of 2013, 2014 and 2015, to pay interests and penalties for those years during the years of 2019 and 2020. Thereby, intentionally and negligently collecting interests and penalties from 2013 to 2019, 6 years, 2013 to 2020, 7 years, 2014 to 2019, 5 years, 2014 to 2020, 6 years, 2015 to 2019, 4 years, 2015 to 2020, 5 years, rather than, ^{paying the} ~~collecting~~ interests and penalties during 2016, 2017, and 2018, years. ~~the~~ the interests and penalties continues until 2022, unlawfully. (If you need more space, or wish to include any further information for consideration, please attach additional sheets.)

I seek the following relief:

Department of the Treasury, Internal Revenue Service limited amount of damages 1,000,000 damages for intentional acts and \$100,000 damages for negligent acts and 5,000,000 for punitive damages, in order to prevent future violations of future intentional, negligent and unlawful acts.

05/17/2023

Date

Jzh

Signature of Plaintiff

210 E. Fire Tower Road

Winterville, NC 28590

845-389-6129

Address and Telephone Number of Plaintiff

The acts complained of in this suit concerns: intentionally and negligently collecting them. Because, once the interests and penalties were finally collected from my 2020 refund, defendants continue to unlawfully, intentional and negligent collecting interests and penalties up to 2022. And the only reason I believe that defendants did not continue to collect up to 2023, is because of the complaint I filed with the IRS and their Operations Director.

Besides the above, and to make matters worse, defendants did not provide me with quality service, when they waited 6 months to request health insurance information and another 6 months to give me a partial unlawful refund of \$145 dollars, for the year of 2021. Unlawful meaning, I was supposed to get \$974.00 dollars and the defendant took \$674.00 dollars for the NYS employment office that I didn't owe to the NYS unemployment office. At the time the NYS unemployment office claimed that I worked more than 4 hours a week, the money was taken out while I was collecting unemployment benefits. Defendants not only intentionally and negligently caused me to wait 1 year for my unlawful 2021 rather than issuing it 60 to 90 days. They also made me wait 1 year for an unlawful 2020 refund, when almost \$1000 dollars were taken out for interests and penalties that should have been taken out a long time ago as stated above. Defendants also did not provide quality service, when I have not to the day of this complaint, received my Government Granted stimulus checks, for the year of 2020 and 2021.

3) Cause of Action 3, right to pay no more interests, penalties and unlawfully paying other States taxes, than what is legally due, and as stated above, defendants have been unlawfully, intentionally and negligently over charging me interests and penalties from 2013 up to 2022. Once the interests and penalties were finally collected during the year of 2020, defendants continue to unlawfully, intentionally and negligently over charged me interests and penalties up to 2022. Defendants also unlawfully, intentionally and negligently took out \$674 dollars for a debt, I did not owe to the NYS unemployment office. I complained to the NYS unemployment office about the debt and showed them proof that the money was taken out while I was collecting unemployment benefits, and similar to the IRS, they think that they are above the law and do not have to respond. Once the \$674.00 dollars were taken out of the \$974.00 dollars 2021 refund, defendants only gave \$145.00 dollars, when it should have been \$300.00 dollars.

4. Cause of Action 4, right to challenge the IRS's position and to be heard, plaintiff filed a complaint against IRS and their Operations Director as required by IRS policies, however, as stated above, defendants think that they are above the law, when they violated their own taxpayer bill of rights, and never responded promptly or at all to my complaint. Defendants did not fairly or promptly respond to my complaint, in violation of my rights to be heard and responded to.

5. Cause of Action 5, right to finality, defendants did not bring finality to the filing of my complaint, or promptly responded. Defendants did not promptly let me know when the audit of my taxes was over nor bring finality to my 2020 and 2021 Government Granted stimulus checks, which I have not received to this day.

6) Cause of Action 6, violation of my fifth and fourteenth amendments to the United States Constitution of due process and equal protection of law. When defendants violated their own Taxpayer Bill of Right laws, they violated my fifth and fourteenth amendments to the United States Constitution due process and equal protection of law, enjoyed by all United States citizens. I should have been able to enjoy the laws of both the Taxpayer Bill of Right and the Rights of United States Constitution Fifth and Fourteenth Amendment, due process and equal protection of law just like all citizens of the United States.